

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Miernicki
DOCKET NO.: 05-25480.001-R-1
PARCEL NO.: 24-17-208-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Miernicki, the appellant, by attorney Mary Nicolau of Smith, Davies & Nicolau of Chicago and the Cook County Board of Review (board).

The subject property consists of a 27-year-old, class 2-11, three-story, six-apartment building of frame construction containing 5,985 square feet of building area and located in Worth Township, Cook County. The subject property includes seven full bathrooms and a full basement.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable class 2-11 properties located within a quarter mile of the subject. The comparables consist of masonry, three-story buildings, with five or six apartments. The comparables range in age from 29 to 52 years and they have no basements. They have five or six bathrooms and no garages. The comparable properties range in size from 6,048 to 6,444 square feet of building area with improvement assessments ranging from \$39,972 to \$40,577 or from \$6.20 to \$6.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$43,216, or \$7.22 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of masonry, three-story buildings, with six apartments. The comparables range in age from 27 to 32 years, have full basements, two finished and two

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 8,777
IMPR. \$43,216
TOTAL: \$51,993

Subject only to the State multiplier as applicable.

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sites have two-car garages. They have six bathrooms with some half baths. The comparable properties range in size from 6,000 to 6,360 square feet of building area with improvement assessments ranging from \$47,787 to \$50,512 or from \$7.94 to \$7.96 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

The PTAB finds both parties submitted a total of six comparables fairly similar to the subject but with some adjustments for building construction, age and lot size to be considered. These properties have improvement assessments ranging from \$6.20 to \$7.96 per square foot of living area. The subject's per square foot improvement assessment of \$7.22 is within this range of properties. After considering adjustments and the differences in both parties' suggested properties when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment/commercial building was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.